

**FOR THE BIENNIUM BEGINNING SEPTEMBER 1, 2011**

**2012–13**  
**LEGISLATIVE**  
**APPROPRIATIONS**  
**REQUEST**

**SCHEDULES**

**DETAILED INSTRUCTIONS FOR INSTITUTIONS**  
**AND AGENCIES OF HIGHER EDUCATION**

**May 2010**

**LEGISLATIVE BUDGET BOARD**  
**GOVERNOR'S OFFICE OF BUDGET, PLANNING AND POLICY**



# Contents

	Page
Schedule 1A - Other Educational and General Income.....	1
General Information	
Completing the Form	
Schedule 1B - Health-related Institutions Patient Income.....	3
General Information	
Completing the Form	
Schedule 2 - Grand Total, Educational, General and Other Funds .....	4
General Information	
Completing the Form	
Schedules 3A and 3B - Group Health Insurance Data Elements.....	6
General Information	
Key Elements and Issues	
Completing the Form	
Schedules 3C - Group Insurance Data Elements .....	8
General Information	
Key Elements and Issues	
Completing the Form	
Schedule 4 - Computation of OASI.....	10
General Information	
Completing the Form	
Schedule 5 - Calculation of Retirement Proportionality and ORP Differential .....	11
General Information	
Completing the Form	
Schedule 6 - Capital Funding .....	13
General Information	
Schedule 7 - Current and Local Fund (General) Balances .....	14
General Information	
Completing the Form	
Schedule 8 - Personnel .....	15
General Information	
Completing the Form	
Schedule 9 - Expenditures Associated with E&G Space Utility Operations Fiscal Year 2010 .....	17
General Information	
Completing the Form	

# Contents

	Page
Schedule 10A - Proposed Tuition Revenue Bond Projects .....	19
General Information	
Schedule 10B - Tuition Revenue Bond Issuance History .....	20
General Information	
Completing the Form	
Schedule 10C - Revenue Capacity for Tuition Revenue Bond Projects .....	21
General Information	
Completing the Form	
Schedule 11 - Special Item Information .....	22
General Information	
Completing the Form	
Schedule 12A - Formula Strategies by NACUBO Functions of Cost .....	23
General Information	
Completing the Form	
Schedule 12B - Object of Expense Detail for Formula Strategies and NACUBO Functions of Cost .....	24
General Information	
Completing the Form	

# Schedule 1A

## Other Educational and General Income

### Purpose

This form provides detail on actual and estimated Other Educational and General Income (Other E&G Income) for fiscal years 2009 through 2013. This information is used to calculate the estimated appropriations for Other E&G Income.

### General Information

All general academic and health-related institutions, Lamar State Colleges, and Texas State Technical Colleges shall complete this form.

Institutions will provide updated information for 2010 after the end of the fiscal year.

### Completing the Form

The following numbered items correspond to numbers on the schedule and represent key elements in completing the form:

1. Exclude designated tuition under Tex. Educ. Code Ann. Sec. 54.0513 from gross tuition.
2. Reconcile remissions and exemptions to amounts reported in the Supplemental Report submitted to the Higher Education Coordinating Board as specified in Senate Bill 1, Special Provisions Relating Only to State Agencies of Higher Education, Rider 45.
3. Report board authorized tuition income (differential tuition charged to graduate students) charged under Texas Education Code Ann. Sec. 54.008 less any remissions or exemptions. Amounts should also be included in the Summary by MOF and Strategy Request as GR-D MOF 704 for all institutions.
4. Report tuition increases charged to doctoral students with excess hours for all years.
5. Report tuition increases charged to undergraduate students with more than 45 hours above degree requirements or with more than 30 hours above degree requirements for students who enroll for the first time in fall 2006 or thereafter.
6. Report tuition rebated for certain undergraduates.
7. Report tuition waived for students 55 years or older
8. Report tuition for repeated or excessive hours.
9. Report waived tuition amounts for all years.
10. Reconcile amounts reported for debt service on Skiles Act bonds and transfers for Texas Public Education Grants (TPEG) to amounts reported in the strategy request for Skiles and TPEG.

### Important

- Report all estimated Other E&G Income, for Fiscal Years 2012 and 2013. Do not limit the amounts reported on this schedule to amounts for fiscal years 2010 and 2011.
- Reconcile amounts reported on this form with total Other E&G Income reported in the Summary of Requests for fiscal years 2009 through 2011. Schedule 1A will not reconcile to the Summary of Request for fiscal years 2012 and 2013.
- **Indirect Cost Recovery will be reported as an informational item on Schedule 2.**
- **Clarifications for Health Related Institutions: 2012-13 estimated tuition and fees shall be based on projected student count for fiscal years 2012-13.**

**Schedule 1A  
Other Educational and General Income  
(continued)**

11. Reconcile amounts reported for OASI to amounts reported on Schedule 4 for Other Education and General Funds, OASI.
12. Report only contributions for proportionality. Exclude optional retirement program differential. Reconcile to amounts reported on Schedule 5.
13. Report amounts of staff group insurance premiums paid from Other E&G funds. Reconcile amounts to the amounts reported in the strategy request for staff group insurance.

For universities, the amount should reconcile to the amount reported in the Staff Group Insurance strategy. For Health-related institutions, the Staff Group Insurance strategy should reconcile to the amount reported in Schedule 1A plus the amount reported in Schedule 1B.

14. Reconcile amounts reported for organized activities to amounts reported in the strategy request for organized activities.

**Checklist Items**

**Yes**

- Does gross tuition less refunds and installment payment forfeits plus student teaching fees, special course fees, and laboratory fees equal the amount of total tuition and fees reported in the Supplemental Report submitted to the Higher Education Coordinating Board, as specified in Senate Bill 1, Special Provisions Relating Only to State Agencies of Higher Education, Rider 45?
- Does gross tuition exclude amounts for designated tuition?
- Does board authorized (graduate differential) tuition charged under Sec. 54.008 exclude remissions and exemptions?
- Are tuition increases charged to undergraduate students with excess hours reported for 2009–2013?
- Does OASI equal the amounts reported for Other Educational and General Funds, OASI reported on Schedule 4?
- Do TRS and ORP proportionality for E&G funds equal the Other Educational and General Proportional Contribution reported on Schedule 5 and exclude optional retirement program differential?
- Do amounts reported for organized activities equal amounts reported in the strategy request for organized activities?
- Does the total Other E&G Income for fiscal years 2009 through 2011 reconcile to the total Other E&G Income reported on the Summary of Base Request by Method of Financing, Regular Appropriation?
- Do Skiles and Texas Public Education Grant (TPEG) equal strategy requests?
- Does Staff Group Insurance equal strategy request? For Health-related institutions, the amount reported for staff group insurance in Schedule 1A plus the amount reported in Schedule 1B should reconcile to the amount in the strategy for Staff Group Insurance.
- Does interest on General Funds (Local Funds in State Treasury and Funds in Local Depositories) equal Schedule 7 interest earned in State Treasury?

**NOTE: The Schedule 1A example may not reconcile to the example in Appendix 2B.**

## **Schedule 1B**

### **Health-related Institutions Patient Income**

#### **Purpose**

This form provides detail on patient income collected at institutions that operate a hospital or dental clinic. The information is used to calculate the estimated appropriations for patient income.

#### **General Information**

Health-related institutions that receive patient income from hospital operations and receive General Revenue funds for hospital operations or health-related institutions that receive patient income from clinic operations shall complete Schedule 1B.

Institutions will provide updated information for 2010 after the end of the fiscal year.

#### **Completing the Form**

The following items correspond to the numbered items on Schedule 1B.

1. Report patient income net discount and allowances from hospital or clinic operations. Fiscal year 2009 amounts should reconcile to the amount reported in the AFR. Fiscal year 2010 should estimate the amount to be reported in the AFR.
2. Reconcile amounts for OASI to amounts reported on Schedule 4, Health-related Institutions Patient Income, Allocation of OASI.
3. Report only contributions for proportionality. Exclude optional retirement program differential. Amounts reported here should reconcile to amounts reported on Schedule 5, HRI Patient Income Proportional Contribution.
4. Report staff group insurance premiums paid from HRI Patient Income. The amount reported for staff group insurance in Schedule 1B plus the amount reported in Schedule 1A should reconcile to the amount in the strategy for Staff Group Insurance.
5. The amount reported should equal the amount reported in item 4.

## Schedule 2 Grand Total, Educational, General and Other Funds

### Purpose

This form summarizes educational, general and other funds, and includes funding sources not reflected in Schedule 1A or 1B or the Summary of Request.

### General Information

All general academic and health-related institutions, Lamar State Colleges, and Texas State Technical Colleges shall complete this form.

### Completing the Form

The following items correspond to the numbered items on Schedule 2.

1. Report balances at the beginning of the fiscal year.
2. General Revenue amounts are divided between direct appropriations (should match Conference Committee Report on Senate Bill 1, Eighty-first Legislature) (item 2) and General Revenue transfers (item 6). Report only those General Revenue amounts that are directly appropriated to the institutions. The subtotal of this item should equal the General Revenue subtotal on the Base Summary of Request by strategy and method of financing. Report an adjustment for the portion of the formula appropriation that was swapped with American Recovery and Reinvestment Act (ARRA) funds. This portion will be added back in under Item 4 Other Appropriated Funds
3. The Other Educational and General Income shown under Item 3 should equal the amounts reported in Schedule 1A for all years.
4. For general academic institutions, the Other Appropriated Funds Income shown under Item 4 should include the Special Mineral Funds, the Texas A&M University Real Estate Trust Account, the Prairie View A&M University Center for Study and Prevention of Juvenile Crime Account, the Sam Houston State University Law Enforcement Management Institute Account, the Sam Houston State University Correctional Management Institute of Texas Account, interagency contracts, and tobacco proceeds from individual endowments.

### Important

Amounts reported in Item 3 should equal amounts shown in Schedule 1A.

**Report Indirect Cost Recovery as Item 10.**

For health-related institutions, Item 4 - Other Appropriated Funds Income should show amounts for Health-related Institutions Patient Income as reported on Schedule 1B, Interagency Contracts, and tobacco-related funds. Appropriations and transfers from GR-D accounts, such as Advisory Commission on State Emergency Communications Account No. 5007 and the Texas A&M University System Mineral Fund 096, should be included. .

All institutions should add the portion of their formula appropriation that was swapped with ARRA funds.

**Schedule 2**  
**Grand Total, Educational, General and Other Funds**  
**(continued)**

5. Sums the General Revenue direct appropriations (item 2), the Other Educational and General Income (item 3), and the Other Appropriated Funds Income (item 4). The total shown in this line should equal the totals reflected in the Summary of Request for fiscal years 2009 through 2011. The total will not reconcile to the Summary of Request for 2012 and 2013 because formula funding is not included in the requested columns.
6. Provides information on the following General Revenue transfers that are no longer reported on Schedule 1A: (1) transfers from the Coordinating Board and (2) transfers for group insurance to The University of Texas and Texas A&M University institutions.
7. Only The University of Texas at Austin, Texas A&M University, and Prairie View A&M University, University of Texas System and the Texas A&M University System should report transfers from the Available University Fund.
8. All institutions that received ARRA Special Item Appropriations in Article XII Section 25 should report those funds under Other Additions.
9. Gross Designated Tuition is for informational purposes only and should not be included in the total for Schedule 2.
10. Indirect Cost Recovery is reported for informational purposes only and should not be included in the total for Schedule 2.

**Checklist Items**

**Yes**

- Does Item 2 equal the amount shown for General Revenue in the Summary of Base Request by Method of Financing and by strategy?
- Does Item 3, Other Educational and General Income, equal Schedule 1A, Total Other Education and General Income?
- Does Item 5 equal the totals for expended 2010 and budgeted 2011 amounts shown in the Summary of Request?

## Schedules 3A and 3B Group Health Insurance Data Elements

### General Information

The group insurance data element schedules consist of two separate forms:

- Schedule 3A should be completed by institutions participating in the Employees Retirement System's (ERS) Group Benefits Program.
- Schedule 3B should be completed by components of The University of Texas and Texas A&M Systems.

All institutions should report the employee group health insurance data elements by method of financing. ERS administers the allocation of group health insurance appropriations for institutions participating in ERS, and The University of Texas and Texas A&M System offices administer the group health insurance allocations for their component institutions and system offices.

### Important

- Enter the institution's best estimate of the general revenue and general revenue-dedicated proportionality likely to be reported in the institution's fiscal year 2010 Accounting Policy Statement 011 report.

### Key Elements and Issues

Reported enrollment numbers should represent the institution's best estimate of actual enrollment as of December 1, 2010. Proportionality requires employee benefits be paid from the same revenue source as salaries. To this end, each institution's enrollment method of finance shall be based on the estimated proportionality likely to be reported in the institution's fiscal year 2010 Accounting Policy Statement 011 submission.

The estimated enrollment numbers submitted in the LAR will be updated with actual numbers after the census date. For the updated enrollment count, the method of financing for group health insurance premiums shall be based on the proportionality reported in the institution's fiscal year 2010 Accounting Policy Statement 011 submission.

Certain eligible full time and part time employees of institutions insured within ERS' Group Benefits Program have the option to "opt out" of the Group Benefits Program in exchange for a monthly amount. This schedule requires institutions report separately these "opt out" individuals. The opt-out data reported by the institution should be cross-referenced with ERS data files to ensure accuracy.

The unshaded Columns in Schedules 3A and 3B represent the two basic fund categories from which higher education employees can be paid:

- Educational & General Funds - Employees whose salaries and wages are paid from general revenue funds and other educational and general funds appropriated to the institution.
- Non-educational and General Funds - Employees whose salaries and wages are paid from non-educational and general funds appropriated to the institution as well as all other funds not appropriated by the General Appropriations Act. This category includes employees whose salaries and wages are paid from the Available University Fund as well as Indirect Cost Recovery funds.

Specific institutions must complete a separate form to include the following groups of employees in this form only:

- University of Texas Medical Branch at Galveston - Texas Department of Criminal Justice and Texas Youth Commission Correctional Managed Health Care employees
- University of Texas at Brownsville - Texas Southmost College employees covered by University of Texas group insurance
- University of Texas Health Science Center at Houston - Harris County Psychiatric Center employees
- Texas Tech University Health Sciences Center – Texas Department of Criminal Justice Correctional Managed Health Care Employees

The University of Texas and Texas A&M components should include retired employees in Schedule 3B. ERS will

**Schedules 3A and 3B  
Group Health Insurance Data Elements  
(continued)**

provide the two budget offices with the number of retirees in each benefit category for all ERS participating institutions

**Completing the Form**

Enter the institution's best estimate of the general revenue and general revenue-dedicated proportionality likely to be reported in the institution's fiscal year 2010 Accounting Policy Statement 011 report in the fields marked "GR" and "GR-D".

In the "E&G Enrollment" column in Sections I and II (lines 1A through 6B), enter the total number of full time and part time active employees, including student employees, having their salaries paid from educational and general funds enrolled in each benefit category. For purposes of completing this schedule, part-time employees are defined as those eligible employees working less than 40 hours per week.

In the "Local Non-E&G" column in Sections I and II enter the total number of full time and part time "active employees," including student employees, having their salaries paid from non-educational and general funds, including employees whose salaries and wages are paid from the Available University Fund as well as Indirect Cost Recovery funds, enrolled in each benefit category. For purposes of completing this schedule, part-time employees are defined as those eligible employees working less than 40 hours per week.

In Sections III and IV (lines 1C through 6D), institutions within the The University of Texas and Texas A&M University systems shall enter the total number of retirees in the appropriate columns applying the same criterion used to determine whether an active enrollee is categorized as either educational and general or non-educational and general.

Verify that totals calculated include all eligible employees and retirees.

**Checklist Items**

**Yes**

- Do the numbers of employees represent an estimate of employees expected to be on the payroll as of December 1, 2010?
- Does the reported proportionality used in this schedule accurately reflect the estimated proportionality likely to be reported in the institution's fiscal year 2010 Accounting Policy Statement 011 submission?
- Do the total numbers equal the total number of eligible employees/retirees?

## Schedule 3C Group Health Insurance Data Elements

### General Information

All public community/junior colleges should report their employee group health insurance data. ERS administers the allocation of group health insurance appropriations for institutions participating in ERS.

### Key Elements and Issues

Reported active employee enrollment numbers should represent the community college district's best estimate of actual enrollment as of December 1, 2010.

The source for the total salaries value and the unrestricted state general revenue value shall be the district's fiscal year 2009 Benefits Proportional by Fund Report. Specifically, the unrestricted general revenue and the total salaries values shall be taken from cells F11 and F44, respectively.

#### Important

- ▶ The source for the total salaries value and the unrestricted state general revenue value shall be the district's fiscal year 2009 Benefits Proportional by Fund Report.

Certain eligible full time and part time employees of institutions insured within ERS' Group Benefits Program have the option to "opt out" of the Group Benefits Program in exchange for a monthly amount. This schedule requires districts report separately these "opt out" individuals. The opt-out data reported by the institution should be cross-referenced with ERS data files to ensure accuracy.

The estimated enrollment numbers submitted in the LAR will be updated with actual enrollment numbers after the census date as well as the more recent data elements from the fiscal year 2010 Benefits Proportional by Fund Report.

ERS will provide the two budget offices with the number of retirees in each benefit category for all public community colleges participating in ERS' Group Benefits Program.

### Completing the Form

#### Steps:

Step One: Enter the dollar values for your district's unrestricted general revenue and total salaries taken from the fiscal year 2009 Benefits Proportional by Fund Report in the shaded fields marked "Unrestricted General Revenue" and "Total Salaries". Click the "Update" button to save your data.

Step Two: In the "Total I&A Enrollment" column enter the total number of full time and part time active employees eligible to receive health benefits working in instructional and administrative positions enrolled in each benefit category. For purposes of completing this schedule, part-time employees are defined as those eligible employees working less than 40 hours per week. Click the "Update" button to save your data.

Step Three: In the "Local Non-I&A" column enter the total number of full time and part time active employees eligible to receive health benefits working in positions other than instructional and administration enrolled in each benefit category. For purposes of completing this schedule, part-time employees are defined as those eligible employees working less than 40 hours per week. Click the "Update" button to save your data.

**Schedule 3C**  
**Group Health Insurance Data Elements**  
**(continued)**

**Checklist Items**

**Yes**

- Do the total number of employees represent your district's best estimate of employees expected to be on the payroll as of December 1, 2010?
- Do the total salaries and the unrestricted state General Revenue values accurately reflect the same values reported in the district's fiscal year 2009 Benefits Proportional by Fund Report?

## Schedule 4 Computation of OASI

### Purpose

This form provides detail for actual and estimated OASI for fiscal years 2009 through 2013. This information is used to calculate the amount to be deducted from the Other Educational and General Income Estimates.

### General Information

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies shall complete this form.

### Completing the Form

This form requires three sets of calculations:

1. Divide the gross payroll subject to OASI by the number of FTE positions subject to OASI to calculate the average salary.
- 2.A. Multiply the average salary by the employer OASI rate of 7.65 percent (6.2 percent for Social Security and 1.45 percent for Medicare) and then multiply this amount by the number of FTE positions to calculate the total OASI.
- 2.B. Include percentages under proportionality for both General Revenue, Other E&G and Health-related Institutions patient income. The methodology used to calculate the percentages must be consistent with Comptroller Accounting Policy Statement 011, Exhibit 2.

For purposes of Legislative Appropriations Request (LAR) completion only, the Accounting Policy Statement 011 submission should be revised to exclude Indirect Cost Recovery from the calculation of proportionality for 2009.

The sum of the percentages must be equal to 100 percent.

3. Multiply total OASI by the proportionality percentage to calculate the allocation of total OASI.

### Important

The methodology used to calculate the Other E&G percentage must be consistent with Comptroller Accounting Policy Statement 011, Exhibit 2.

For purposes of Legislative Appropriations Request (LAR) completion only, the Accounting Policy Statement 011 submission should be revised to exclude Indirect Cost Recovery funds from the calculation of proportionality for 2009.

### Checklist Items

#### Yes

- Does the amount for "Allocation of Total OASI" for Other Educational and General Funds equal the Schedule 1A reduction of income for OASI for fiscal years 2009 through 2013?
- Does the amount "Allocation of OASI" for General Revenue Funds equal the amounts reported for OASI matching in the annual financial report for 2009 and 2010?
- Does General Revenue proportionality equal Schedule 5, General Revenue proportionality percentage?

## Schedule 5 Calculation of Retirement Proportionality and ORP Differential

### Purpose

This form provides detail for actual and estimated proportionality and Optional Retirement Program differential for fiscal years 2009 through 2013.

### General Information

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies shall complete this form.

**Proportionality** is the employer's share of retirement benefits (up to 6.644 percent of TRS salary amount and 6.4 percent of ORP salary amount) paid from Other Educational and General Income (Other E&G). Proportionality includes amounts paid to both the Teacher Retirement System (TRS) and the Optional Retirement Program (ORP). The Seventy-fourth Legislature mandated that higher education institutions fund retirement benefits in the same relationship as total Educational and General (E&G) appropriated funds. For example, if Other E&G appropriations for fiscal year 2010 equaled 20 percent of its total appropriations, then the institution must fund 20 percent of its E&G retirement benefits from Other E&G Funds. **Note: For 2009, use 6.58 for both TRS and ORP.**

### Important

- The methodology used to calculate the Other E&G percentage must be consistent with Comptroller Accounting Policy Statement 011, Exhibit 2.
- The rate used to calculate the employer's contribution for retirement benefits is 6.644 percent for TRS and 6.4 for ORP. All amounts for retirement benefits paid above 6.644 percent are included in the ORP differential calculation regardless of the source of funds. (Use 6.58 percent for 2009)

**ORP Differential** is the institution's share of retirement benefits between 6.4 percent and 7.31 percent (0.91 percent) of salary amounts paid to the ORP for eligible employees hired prior to September 1, 1995. The Seventy-fourth Legislature limited the employer's share of retirement benefits paid to ORP to the same rate paid to members of the TRS for all employees hired after September 1, 1995. The Eighty-first Legislature changed the ORP state contribution rate to 6.4 percent. **Note: Use 0.73 percent as the differential for 2009.**

### Completing the Form

The following numbered items correspond to numbers on the schedule and represent key elements in completing the form:

1. Multiply the Gross E&G Payroll Amount subject to TRS retirement by 6.644 percent to calculate the employer contribution to retirement programs. (6.58 for 2009.)
2. Multiply the Gross E&G Payroll Amount subject to ORP retirement by 6.4 percent to calculate the employer contribution to retirement programs. (6.58 for 2009.)
3. Include percentages under proportionality percentages for General Revenue, Other E&G and Health-related Institutions Patient Income. The percentage should be calculated in accordance with the Comptroller Accounting Policy Statement 011, Exhibit 2. The sum of the percentages must equal 100 percent.
4. Include gross E&G Payroll for employees participating in the ORP prior to September 1, 1995.
5. Multiply the gross payroll subject to ORP differential by 0.91 percent to calculate the total differential. (Use 0.73 for 2009.)

**Schedule 5  
Calculation of Retirement  
Proportionality and ORP Differential  
(continued)**

**Checklist Items**

**Yes**

- Does the Other Educational and General Proportional Contribution equal the TRS and ORP proportionality for Other E&G Funds reported on Schedule 1A and exclude optional retirement program differential?
- Does General Revenue proportionality percentage equal Schedule 4, General Revenue proportionality percentage?

## **Schedule 6 Capital Funding**

### **Purpose**

The form provides information on Permanent University Fund (PUF) and Higher Education Fund (HEF) Bond proceeds and debt service, as well as information on Tuition Revenue Bonds (TRB).

### **General Information**

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies must complete this form.

## **Schedule 7**

### **Current and Local Fund (General) Balances**

#### **Purpose**

The form provides information on current fund balances in the State Treasury, Educational and General Fund balances held in local depositories, and interest earned on those accounts.

#### **General Information**

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies shall complete this form.

#### **Completing the Form**

Fund balances are as of August 31 for each year reported.

The balance of Current Funds held in the State Treasury should correspond to the Comptroller's USAS records.

Reported interest earned should reconcile to reported amounts in Schedule 1A.

## Schedule 8 Personnel

### Purpose

This form provides detail on full-time equivalent (FTE) and headcount positions paid from appropriated funds and other funds. This information is used to calculate recommendations for FTE positions.

### General Information

This form provides information on FTE positions and personnel headcount at institutions of higher education in addition to the information included in the Strategy Request.

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies shall complete this form.

### Completing the Form

Part A includes the number of FTE positions, Part B includes the personnel headcount, and Part C includes salary information.

**Faculty and Non-Faculty.** The number of FTEs identified as faculty should correspond to the Coordinating Board categories 1 through 5 in the CBM-008 Faculty Report. FTEs reported under Category 6, Teaching Assistant, should be included as non-faculty.

Reporting for faculty positions will agree with the current requirements of the State Auditor's Office *Quarterly Report of Full-time Equivalent State Employees*. Calculations of faculty FTEs shall be based on the following:

If a faculty member works for nine months and is paid over nine months (receives no salary, but does receive benefits during summer semester), the employee's FTE hours count for the first three quarters of the fiscal year.

If a faculty member works for nine months and is paid over nine months (receives no salary or benefits during summer semester), the employee's FTE hours count for first the three quarters of the fiscal year.

If a faculty member works for nine months and is paid over twelve months (receives salary and benefits during summer semester), the employee's FTE hours count for the first three quarters of the fiscal year.

If a faculty member works for twelve months (receives salary and benefits during summer semester), the employee's FTE hours count for all four quarters of the fiscal year.

**Subtotal, Direct Appropriations.** This should include only FTEs paid from funds directly appropriated to the institution.

**Other Appropriations.** The FTEs in this row should reflect any other FTEs paid from funds appropriated elsewhere in the GAA. Examples: FTEs paid from the Coordinating Board Advanced Research Program grants, FTEs paid from transfers from the Coordinating Board for incentive funding, those FTEs paid from AUF or HEF funds, FTEs paid from Article XII, Section 25 Special Items appropriations from ARRA funds.

**Subtotal, All Appropriated.** The FTEs in this row should equal all FTEs appropriated in the GAA (E&G Faculty, Non-Faculty, and Other Appropriations) and should equal the FTEs reported in the State Auditor's

### Important

This form includes:

- a definition of faculty and non-faculty; and
- the method for reporting nine-month faculty appointments paid over twelve months.

**Schedule 8  
Personnel  
(continued)**

quarterly FTE report for appropriated funds.)

**Contract Employees.** The FTEs in this row include only those employees paid by The University of Texas Medical Branch at Galveston and Texas Tech University Health Sciences Center for services provided under the correctional managed health care contract and by the University of Texas Health Science Center at Houston for services provided under the contract associated with operating the Harris County Psychiatric Center.

**Non-Appropriated Funds Employees.** The FTEs in this row include all other FTEs of the institution.

**Grand Total.** The total FTEs in this row should equal the total FTEs reported in the State Auditor's quarterly report, adjusted for the change in nine month and twelve month faculty reporting.

**Checklist Items**

**Yes**

- Does the Subtotal, Appropriated FTEs equal the FTEs shown in the Summary of Request for fiscal years 2009 through 2011?
- Does the Subtotal, Appropriated FTEs equal the total FTEs reported in the State Auditor's quarterly FTE report?

## Schedule 9 Expenditures Associated with E&G Space Utility Operations Fiscal Year 2010

### Purpose

This form provides detail for utilities expenditures paid from Educational & General (E&G) and Designated Funds fiscal year 2010. This should include American Recovery and Reinvestment Act funds expenditures appropriated through the General Appropriations Act. This information is used to calculate formula recommendations for E&G Space Support.

Note: These instructions clarify the sources of funds to be reported as E&G Space utility expenditures. Designated funds expended for E&G space utilities should be reported.

### General Information

Only general academic institutions, the Lamar State Colleges, and the Texas State Technical Colleges must complete this form. The institutions will provide updated information for 2010 after the end of the fiscal year.

The information included in this form is used in the calculation of the formula-funded strategy amounts for general academic institutions.

Utilities costs include all expenditures associated with the purchase and delivery of natural gas, electricity or other energy sources; production, distribution and supply of electricity, steam or hot water and chilled water; direct cost of utility plant operations; energy management systems; purchase of water and waste water services; campus site lighting; and any debt service related directly to utility operations.

### Important

- ▶ Total reported expenditures should tie to current E&G (including ARRA Funds) and Designated Funds operating expenditures and transfers for E&G Space utilities as reported in the institution's Annual Financial Report, after excluding HEF and TRB funds.
- ▶ **Total should not include costs of utilities for auxiliary enterprises.**

### Completing the Form

1. Report consumption of purchased electricity in KWH and total expenditures for the fiscal year.
2. Report consumption of purchased natural gas in MCF and total expenditures for the fiscal year.
3. Report consumption of purchased thermal energy in BTU and total expenditures for the fiscal year.
4. Report consumption of purchased water in units of 1,000 gallons and total expenditures for the fiscal year.
5. Report total waste water production in units of 1,000 gallons and total expenditures for the fiscal year.
6. Report total expenditures for salaries and other directly appropriated personnel costs associated with the operation and maintenance of the campus utility system. Do not report expenditures for other portions of the physical plant.
7. Report total of all other expenditures for maintenance and operation of the campus utility system. Do not include any personnel costs reported in line (7). Do not report expenditures for other portions of the physical plant.
8. Report total current fund E&G expenditures for renovation of existing utilities facilities. Do not report expenditures for other portions of the physical plant.
9. Report total principal and interest payments and other expenditures or transfers made to service utility-related revenue bonds. Do not report debt service for Tuition Revenue Bonds (TRB) or other instruments for which the Legislature provides debt service.

**Schedule 9**  
**Expenditures Associated with Utility Operations**  
**Fiscal Year 2010**  
**(continued)**

10. Report total principal and interest payments and other expenditures or transfers made to service utility-related Loan Star loans.
11. Report total principal and interest payments and other expenditures or transfers made to service energy performance contracts. Deduct amounts provided by contractors as a result of failure to achieve guaranteed savings.
12. Total lines 1 through 11.

**Checklist Items**

**Yes**

- Do total reported expenditures equal current E&G and Designated Funds operating expenditures and transfers for E&G Space utilities as reported in the institution's Annual Financial Report (after AFR adjustment to exclude HEF and TRB expenditures)? This should include American Recovery and Reinvestment Act funds expenditures appropriated through the General Appropriations Act.
- Do amounts exclude expenditures paid from Auxiliary Funds?

## Schedule 10A Proposed Tuition Revenue Bond Projects

### Purpose

This series of schedules and forms related to tuition revenue bond projects will provide the Legislature and Governor information to evaluate proposed tuition revenue bond projects.

### General Information

The Legislature periodically provides authority to institutions of higher education to issue tuition revenue bonds for major construction and renovation projects on their campuses. In order to assist the Legislature in reviewing any requests for tuition revenue bond projects, the Legislative Appropriations Request (LAR) will provide a formal request process for tuition revenue bond projects.

Each institution seeking tuition revenue bond authority shall provide information on each proposed project for which tuition revenue bond funding is being requested. Each issuing entity (system offices for those components within systems, and independent institutions for those that issue their own bonds or go through the Texas Public Finance Authority) shall approve and prioritize the requests. The total of all requests for each issuing entity cannot exceed 100 percent of the total debt capacity for tuition revenue bonds as calculated on Schedule 10C, Revenue Capacity for Tuition Revenue Bond Projects. In addition, each issuing entity shall complete information on tuition revenue bond capacity and tuition revenue bond issuance history.

### Important

- Each institution must complete a Schedule 10B, Tuition Revenue Bond Issuance History.
- Each issuing entity must complete a Schedule 10C, Revenue Capacity for Tuition Revenue Bond Projects.
- Each institution must report all information on Tuition Revenue Bonds Proceeds on Schedule 6, Capital Funding.

Projects related to auxiliary functions of institutions will not be considered and should not be included.

Each institution proposing tuition revenue bond projects shall also complete Schedule 10B, Tuition Revenue Bond Issuance History. This form provides a history of each institution's tuition revenue bond issuance.

Each system office that has one or more components proposing tuition revenue bond projects and each independent institution shall also complete Schedule 10C, Revenue Bond Capacity. This form provides information on revenue pledged for tuition revenue bonds and to determine the amount of additional capacity that exists.

## Schedule 10B Tuition Revenue Bond Issuance History

### **Purpose**

This form provides a history of each system's institution's tuition revenue bond issuance.

### **General Information**

Each issuing entity (each system office for those components within systems, and each independent institution for those that issue their own bonds or go through the Texas Public Finance Authority) that is responsible for the issuance of tuition revenue bond projects will complete this form. System offices that issue bonds system-wide for all components should complete the form for each component institution that has been authorized tuition revenue bond projects in the past.

### **Completing the Form**

Report information on all tuition revenue bonds authorized since fiscal year 1971.

Provide subtotals for each set of tuition revenue bonds by authorization date.

## Schedule 10C Revenue Capacity for Tuition Revenue Bond Projects

### Purpose

This form provides information on revenue pledged for tuition revenue bonds and the amount of additional capacity.

### General Information

Each issuing entity (each system office for those components within systems, and each independent institution for those that issue their own bonds or go through the Texas Public Finance Authority) that is responsible for the issuance of tuition revenue bond projects will complete this form. System offices that issue bonds system wide for all components should complete the form based on system-wide revenue.

### Completing the Form

1. On line 1, detail the components of appropriated tuition used by your institution/system to calculate available tuition. For example, list gross tuition less remissions and exemptions and Texas Public Education Grant set asides. Amounts should reconcile to tuition amounts reported on Schedule 1A.
2. On line 4, add lines 2 and 3.
3. On line 5, subtract line 4 from line 1.
4. On line 6, base calculations on tuition available for new authorizations (line 5). For this estimate, use assumptions that reflect the terms under which your institution or system is likely to issue bonds. For each issuing entity, the total of all projects requested cannot exceed 100 percent of this amount.

## Schedule 11 Special Item Information

### Purpose

This form is to provide additional information on all special items.

### **General Information**

General academic and health-related institutions, Public Community/Junior Colleges, Lamar State Colleges, and Texas State Technical Colleges requesting funds for existing or new special items should complete this form. Include all appropriated strategies under the Special Item Support Goal in the current General Appropriations Act and any appropriations made from American Recovery and Reinvestment Act funds in Article XII, Section 25.

### **Completing the Form**

1. List the fiscal year the program/project was first funded with special item appropriations and the amount of funding the program/project received that year.
2. Briefly describe the mission of the program/project.
3. Describe the major accomplishments of the special item to date and those expected during the next two years.
4. If the special item existed prior to receiving special item appropriations, list the year it was established and describe how it was funded.
5. If the special item is eligible to be funded under the formulas, indicate the formula amount which may be applied and the effective date(s). Complete this for all applicable items, including all program development, enhancement, or start-up items.
6. List all non-general revenue sources of funding and amounts for each year of the current 2010–11 biennium for this special item and projections for the 2012–13 biennium.
7. Describe the consequences of reducing or not funding this item. List other sources of funds that would be available to continue the program/project.

## Schedule 12A

### Formula Strategies by NACUBO Functions of Cost

#### Purpose

This form provides detail on how expenditures in formula strategies were spent on National Association of College and University Business Officers (NACUBO) functions of cost.

#### General Information

Only general academic institutions shall complete this form.

Institutions will provide updated information for 2010 after the end of the fiscal year.

#### Completing the Form

The following numbered items correspond to numbers on the schedule and represent key functions in completing the form:

1. Enter Actual 2009, Estimated 2010 and Budgeted 2011 Operations Support strategy amounts. These amounts should match amounts in Schedule 3.A Strategy Request and Schedule 2.A. Summary of Base Request by Strategy.
2. Enter Actual 2009, Estimated 2010 and Budgeted 2011 Teaching Experience Supplement strategy amounts. These amounts should match amounts in Schedule 3.A Strategy Request and Schedule 2.A. Summary of Base Request by Strategy.
3. Enter Actual 2009, Estimated 2010 and Budgeted 2011 E&G Space Support strategy amounts. These amounts should match amounts in Schedule 3.A Strategy Request and Schedule 2.A. Summary of Base Request by Strategy.
4. This line totals formula expenditures.
5. Report how much of line 4 (Formula Total) was or will be expended for the four listed NACUBO functions of cost (Instruction, Academic Support, Student Services, and Institutional Support.)
6. This line will subtotal item 5.
7. Report how much of line 4 (Formula Total) was or will be expended for the two listed NACUBO functions of cost (Operation and Maintenance of Plant and Utilities.)
8. This line will subtotal item 7.
9. The line 9 subtotal should match the subtotal in line 4.
10. Line 10 checks that line 4 matches line 9. Check should equal zero.

#### Important

- ▶ Total Formula Expenditures should match Total Formula Expenditures by NACUBO Functions of Cost.
- ▶ The Excel template for this schedule is available on the LBB website under INSTITUTIONS AND AGENCIES OF HIGHER EDUCATION.  
<http://www.lbb.state.tx.us/LAR/LAR.htm>

## Schedule 12B

### Object of Expense Detail for Formula Strategies and NACUBO Functions of Cost

#### Purpose

This form provides object of expense (OOE) detail for formula strategy and National Association of College and University Business Officers (NACUBO) functions of cost expenditures

#### General Information

Only general academic institutions shall complete this form.

Institutions will provide updated information for 2010 after the end of the fiscal year.

#### Completing the Form

The following numbered items correspond to numbers on the schedule and represent key functions in completing the form:

1 – 3 Amounts for formula strategies (Items 1, 2 and 3) should populate from data entered on Schedule 12A.

a) – c) For each formula strategy, enter Actual 2009, Estimated 2010 and Budgeted 2011 Objects of Expense as they appear on Schedule 3.A. Strategy Request. Insert additional rows if necessary.

For each strategy, the objects of expense will subtotal and check that they reconcile with the total for the strategy in items 1, 2 and 3.

4 – 9 Amounts for NACUBO functions of cost (Items 4, 5, 6, 7, 8, and 9) should populate from data entered on Schedule 12A.

d) – i) For each NACUBO function of cost, enter Actual 2007, Estimated 2010 and Budgeted 2011 Objects of Expense. Insert additional rows if necessary.

For each NACUBO function of cost, the objects of expense will subtotal and check that they reconcile with the total for the function of cost in items 4, 5, 6, 7, 8 and 9.

#### Important

- The Excel template for this schedule is available on the LBB website under INSTITUTIONS AND AGENCIES OF HIGHER EDUCATION.  
<http://www.lbb.state.tx.us/LAR/LAR.htm>